#### LICENSE TYPE

## **CITY OF SAINT LOUIS GRADUATED BUSINESS LICENSE APPLICATION**

FOR LICENSE YEAR BEGINNING ON JUNE 1, \_\_\_\_\_

DISTRICT



APPLICANT SHOULD COMPLETE MAVIS T. THOMPSON, ESQ.

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MAKE CHECKS PAYABLE TO: MAVIS T. THOMPSON, ESQ. LICENSE COLLECTOR

P.O. Box 78158 Saint Louis, MO 63178-8158

# GRADUATED BUSINESS LICENSE APPLICATION INSTRUCTIONS

## Section 1

St. Louis City Ordinance (Ord. 63082 § 1, 1994: Ord. 62578 § 2, 1992: prior Ord. 60643 § 8, 1988.) imposes a graduated business license tax "on all merchants, manufacturers, businesses, avocations, pursuits and callings that are not exempt from the payment of a license by law." The graduated business license tax is based on the licensee's number of St. Louis employees. (See calculation below) For additional license information and to find out how to file and pay your Graduated Business License online, visit our website at <a href="http://stlouis-mo.gov/government/departments/license/">http://stlouis-mo.gov/government/departments/license/</a>.

#### MISSOURI SALES TAX LICENSE

If you are required to have a Missouri Sales Tax License, your account must be current in order to receive a business license and you must provide a tax clearance from the Missouri Department of Revenue. Please verify the Sales Tax License number printed on line 8. You may obtain a Missouri Retail Sales Tax License and tax clearance from the Missouri Department of Revenue located at 3256 Laclede Station Rd., Saint Louis, Missouri 63143. You may contact them at 314-877-0177 or visit their website at <a href="https://www.dor.mo.gov">www.dor.mo.gov</a>.

#### LICENSE ISSUANCE

The License Collector cannot issue any business license or license renewal until all current and past taxes and penalties, including personal property taxes, earnings taxes, payroll taxes, licenses and permit and certificate fees due the City of Saint Louis are paid.

#### **COMPLIANCE PROCEDURES**

It is the policy of the License Collector to begin compliance procedures after June 15<sup>th</sup> of the assessed license year on any business operating without a valid business license. Compliance procedures shall include assessment of penalties and interest, and possible closure of the business.

### Section 2

#### **CONSTRUCTION INDUSTRY CONTRACTORS**

Construction industry contractors (those who erect, demolish, alter and/or repair) are required to comply with the construction licensing requirement in state law. Either a certificate of insurance for workers' compensation coverage or a notarized affidavit, developed by the Missouri Department of Labor and Industrial Relations, Division of Workers' Compensation, must be submitted to the Office of the License Collector before an occupational or business license is issued. Please submit a notarized affidavit or proof of workers' compensation coverage with the license application.

Section 287.061 RSMO.2000 reads: "Any city or county which issues an occupational or business license for a contractor in the construction industry shall require a certificate of insurance for workers' compensation coverage or an affidavit, the form of which shall be developed by the division, signed by the applicant attesting that the contractor is exempt... Any contractor who fails to comply with the provisions... of this section shall be denied such a license until he or she furnishes a certificate of insurance."

A copy of the Affidavit of Exemption may be obtained from the Missouri Department of Labor and Industrial Relations in Jefferson City, Missouri (their web address is http://www.labor.mo.gov/DWC/Forms/WC-134-Al.pdf) or the Office of the License Collector.

## Section 3

#### **APPLICABLE EMPLOYEE CALCULATION**

To determine the number of employees to be reported, count the number of full-time and full-time equivalent employees (including owner, partners and officers) in the previous calendar year who have worked within the City of Saint Louis. A Saint Louis employee as used herein means an individual person performing work for remuneration who is employed for (1920) hours or more in any calendar year. A full-time equivalent means each group of two (2) or more part-time employees who, in the aggregate, are employed by the same employer for (1920) hours in any calendar year. For the first operating year, NEW BUSINESSES (never having prior operating history, whether filed or unfiled, in the City prior to June 1 of the assessed license year) are required to pay the minimum license fee.

#### LATE FILING AND LATE PAYMENT PENALTIES

To avoid penalties, the Graduated Business License application payment must be received by the Office of the License Collector on or **before May 31** preceding the assessed license year.

There are two types of penalties imposed: one for <u>late filing</u> and one for <u>late payment</u> on delinquent accounts. The filing penalty is five percent per month or fraction thereof with a maximum of twenty-five percent of tax due. (ORD. 54982)

If payment is not made within sixty days of the date due, the tax is increased twenty percent. The following schedule shows the combined late filing and late payment rates: (ORD. 52783)

First Month = 5% Second Month = 10% Third Month = 35% Fourth Month = 40% Fifth Month and After Total Penalty = 45%

QUESTIONS CONCERNING THIS APPLICATION: Please contact the Office of the License Collector 8:00 A.M. – 5:00 P.M. Monday – Friday at 314-622-4528 or visit our website at http://stlouis-mo.gov/government/departments/license/.